G. R. S. 58]

Previous references.

1892-3

191 .

(Municipal)

Later references.

File No. 450 of 92-93

Serial Nos. 1—4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—4

Major ~~Part~~ B for May 1893

SUBJECT.

The Accounts of the Head Quarter Municipality of the Tumkur District for 1892.

	Ltr. no	Letter no.	Dated.
1	5679 / 1924	2820	30-11-92
	From, The Comptroller		
	Forwards a report on the audit of the accounts of the Head Quarter Municipality of the Tumkur District.		
		14227-8	23-2-93
2	To " The Dy. Commr		
	Passes order " on the accounts reffered to in the above		

GPB—3,500—21-7-14

(General Serial No. 30.)

1892. 5679.

From

The Controller

To

The Chief Secretary to the Dewan Mysore

Dated 30th Dec 1892

Despatched 1-12-92

Received

Enclosures No. 1

General No. 2820
No

Forwarding a report by A. Paramasiva Mudaliar on the Auditing the accounts of the Headquarter Municipality of the Tumkur District for the year 1892 ——

LBBr 1/12

SECTION

FILE No.

SERIAL No. 1

To the D.C. Tumkur and Compt. Cutcherry
No 14227-8 dt 31/12/93
Rg. 234-92

Rd 2/12

No. 1820

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 30 November 1892.

From

~~A. RANGASWAMI IYENGAR, Esq.,~~
The *Comptroller of Mysore.*

To

The Chief Secretary to the Dewan of Mysore.

SIR,

I have the honor to forward for the information and Orders of Government the report on the audit of the accounts of the Head Quarter Municipality of the Tumkur District for the year 1891-92 by A. Paramasiva Moodliar an Accountant of this Office who was deputed therefor.

I have the honor to be
Sir,
Your most obedient
By Order
for Comptroller

COMPTROLLER'S OFFICE
NOV. 92
MYSORE

37

Ex. Ch. 1.58 Tm

Report on the Audit of the Accounts of the Head Quarter Municipality of the Tumkur District for the year 1891-92.

I examined all the books accounts maintained by the above Municipality, vide Statement no I.

2 I beg to submit a Statement no 2, showing the Receipts, expenditure and the balance for the year ending 30th June 1892, also the Demand Collection and Balance outstanding on 1st July 1892, on account of house tax and Mohatarfa

3 Collections

I examined the collections of taxes under all heads of the Municipal Revenue After a careful check of the Registers with Challans

Ans 4

and Remittance Books, it is Satisfactory to note that all moneys Collected from time to time by the Shanbogues and other Municipal officials, have been credited in the Cash Books maintained in the Vice Presidents office and remitted to the District Treasury though not on the same dates.

It is Satisfactory to note that the Collections under Mohaturfa are more favourable this year than the previous year, though the year was unfavourable. (vide Statement No 3). The Collections for the twelve months ending 30 March 92. when Compared with those of the previous year are more by Rs 1114-9-11. The excess would have been still greater if the Sum of Rs 493-9-10 Collected during June 1892

but remitted to the Treasury during the following month had been taken into account as it ought to have been. The practice of taking into the monthly accounts only such sums as have been remitted to the Treasury during the course of the month is irregular.

5- On the 27th April 1891, the Collections under Oil mill and Loom taxes amounting to Rs 8/- and Rs 4-12-0 respectively were, by mistake, entered in the Khirdi as Rs 4-12-0 & Rs 8/-; but these difference were rectified and transferred to their proper heads on the 30th April 1891. On the 6 May 1891, the Collection under Cart tax, as per details, amount to Rs 12/-, but Rs 8/- only was credited to Cart tax, the remaining Rs 4/- being credited to Loom tax, by mistake. It should be

Contd

adjusted by transfer in the Current year's Account.

6 On the 19th July 1891. the Collection of Shop tax, viz Rs 2/-, has been included under Cart-tax. On the 26th July the total Collections under Shop and Cart taxes were Rs 11/- and Rs 9/- respectively but while carrying them forward, they were increased and reduced respectively by Rs 2/-, to reconcile the difference of the 19th July 91.

Octroi

7 The Collections under this head, during the year, are Rs 1893-12-6. The Collections for the 12 months ending 1st March 92 when compared with that of the previous year, are less by Rs 608-4-3 (vide Statement No 3). They are entered in a Separate register and Credited in the Cash Book kept by the Municipal Overseer and remitted to the District Treasury on the same or the

the following day, and acknowledged by the Treasury in the Remittance Book, except in the following :-

(i) On the 30th October 1891 the Collection of Octroi duty on Cloth, viz. Rs 2-8-7, though made and credited in the Cash Book on the same day, was not remitted to the District Treasury in the same month, nor brought in the account Current laid before the monthly meeting for that month. However, it was remitted and brought in the Account Current for November 1891.

(ii) In the month of December 1891 though the Collection of Octroi duty on Cloth, viz Rs 76-5-10, were made in the same month and credited in the Cash Book Rs 20-6-0 only were remitted to the Treasury and brought in the Monthly Account Current These appear to be objectionable as already stated b-

above.

Sheep and Goats.

8 The Collection under this head was made on Contract System. They have been given on Contract at Rs 31/- per month from April 1891 to March 92. and at Rs 26-12— per month from April 1892. The Collection during the year is Rs 488-4—. But the Collections for the twelve (12) months ending 31st March 93 when Compared with that of the previous year is more by Rs 197-12-7. (vide Statement 3) These are Credited in the Cash Book, and remitted to the Treasury as they are Collected.

Market Shop Rents.

The Collection under this head is Rs 130-8—. A register is maintained in the Municipal office for recording these Collections. It exhibits the amount of rent fixed for each shop, the amount re covered and the balance

fee on each. These Collections are entered in the Cash Book as they are Collected and remitted to the District Treasury and acknowledgements obtained. The Collections for 12 months when Compared with that of the previous Year are less by Rs 14-1-7. (vide Statement No 3).

Miscellaneous

10 The Collections on other heads of Revenue Such as Sale of Manure Grass and Trees &c. have been entered in a Separate register, being the Credit entries in the Cash Book, and remitted to the Treasury as they are realised The authority on which these Sales were effected has also been checked

D P W. Contribution

A Contribution of Rs 1515/- paid in June 1891. by the Public Works Department

for the Maintenance of Roads &c. for the year 1891-92, was Credited in the Cash Book and remitted to the Treasury, And in May 92, another remit-tance of Rs 1515/- was made by the D. P. W. for the same purpose for the year 1892-93: And this was also credited in the Cash Book in the same month, and remitted to the Treasury, previous to the change of the official year. The official year having been extended to June instead of March, the 3/4 Contribution of Rs 1136.4— out of Rs 1515/- already recovered from the P. W. D. for the year 1892-93, should have been adjusted in the Municipal Accounts for 1891-92, by a Cheque, by debit to Munici-pal Funds and Credit to "Deposits", which might be transferred to the Credit of Municipal Funds by debit to "Deposits" in the Accounts for 1892-93.

Cattle Pound

12 The collections under this head made on each day are entered in a separate register kept by the Shanbogue and entered in the Cash Book and remitted to the Treasury at the close of the month after deducting his Commission. The collection during the year are Rs 448-15 ½, but when compared with that of the previous year, it is less by Rs 66-- 9. (Vide Statement 3).

Expenditure

It is satisfactory to note that every payment has been duly vouched and properly dealt with before being finally charged in the accounts. The payments have all been within the sanctioned amounts. All payments, as they occur, were made by means of cheques, issued

name of the Vice President instead of the parties concerned.

The adjustments of Rs 180-4-3 and Rs 30/- being 1/3 cost of dispensary charges for the year under report, and remuneration paid to the auditor respectively, have not been made in the accounts of the Vice President, as the President has not intimated the same to the Vice President. As explained by the Clerk. Hence there is a difference of Rs 210-4-3, between the annual account submitted by the President and that compiled by the Vice President. (Vide Statement 2)

Nominal Rolls.

The nominal rolls of the Conservancy and Police Establishments are maintained in the Vice President's office; on checking them, I found that the names of the Conservancy servants are, in some cases,

entered against individual names, but entered across their names as marks of the Servants. It is objectionable and it should be written against each name in the Nominal Roll.

Work Register.

16 Register of Works executed under estimates, sanctioned by the Government, has been maintained according to the System of the Public Works Department. It exhibits the work done in each month, under each head by the Contractors, and the amount paid to them on bills. Works executed by the Contractors are measured and bills prepared by the overseer. Payments to the Contractors are being authorised by the Vice President. No other responsible officer seems to have

inspected the works and certified the bills.

The allowance of the Clerk employed in the Presidents' office is only Rs 40/- provided in the Budget for 1891-92, ending 31st March 1892: and when the Supplemental estimate was submitted to Government, it was entered as Rs 24/- for the three months from April to June 1892, instead of Rs 10/-. The clerk has been allowed to draw the full amount of Rs 24/- instead of Rs 10/- the usual remuneration.

Tools

A register of tools purchased during the year is maintained. It exhibits the balance of last year, the purchase during the year, and the balance.

Measurement Books

Three Measurement Books are maintained in the office

of

of the Vice President by the Overseer.

Municipal Lanterns

20 A list of Municipal lanterns is maintained in office. The sanctioned nums of lights under Contract is 47 at annas 11- 3 per lantern.

Contingent Bills

21 In March 1892. a Contingent bill for Rs 12-6 was charged in the accounts. The Stationery articles purchased from November 91 to March 92. are included in that bill. This is highly objectionable. The charges incurred in each month should be drawn in that Month only.

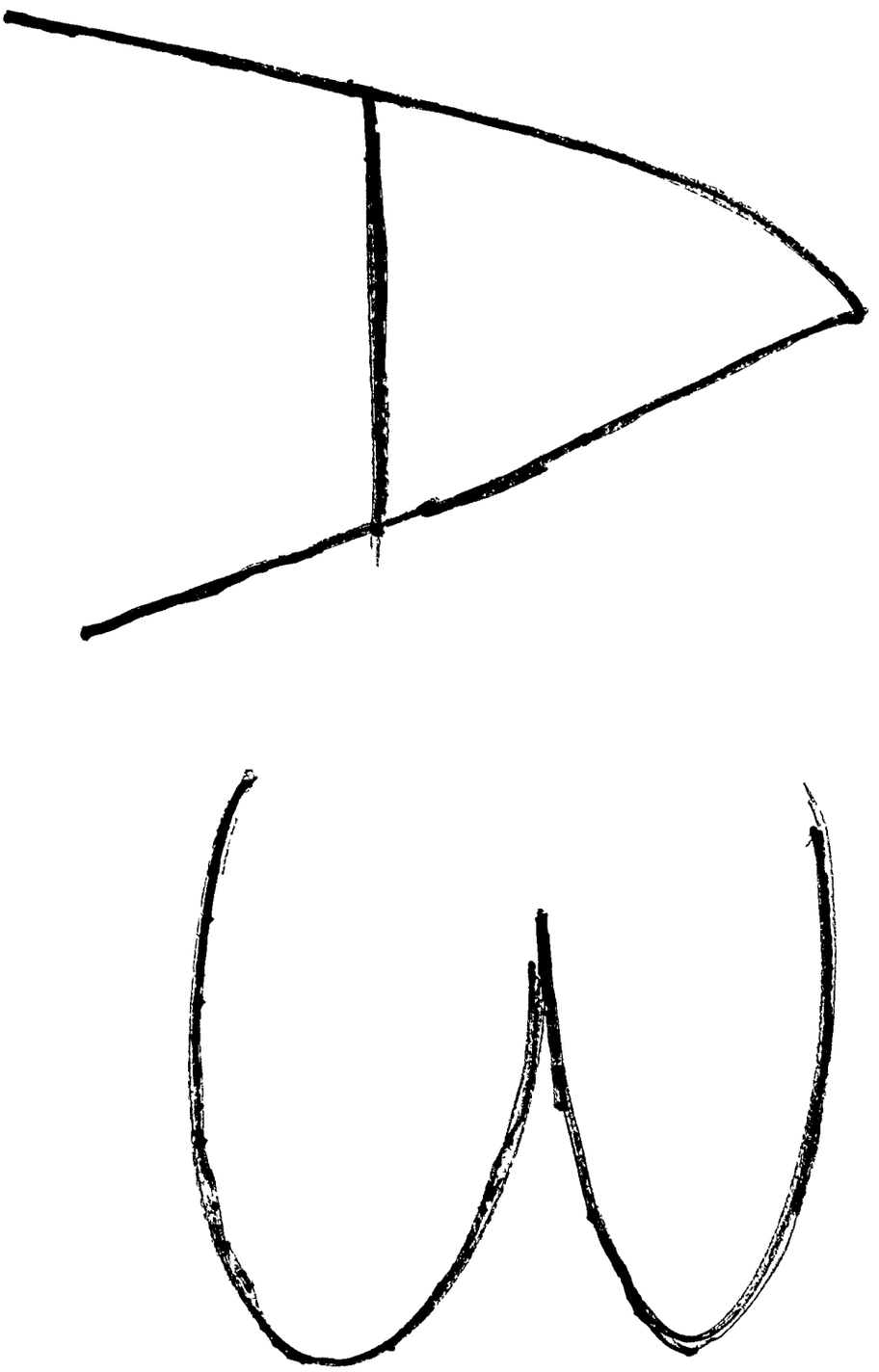
22 In Conclusion I beg to say that all the Books are very neatly written up by the overseer of the Municipality in order.

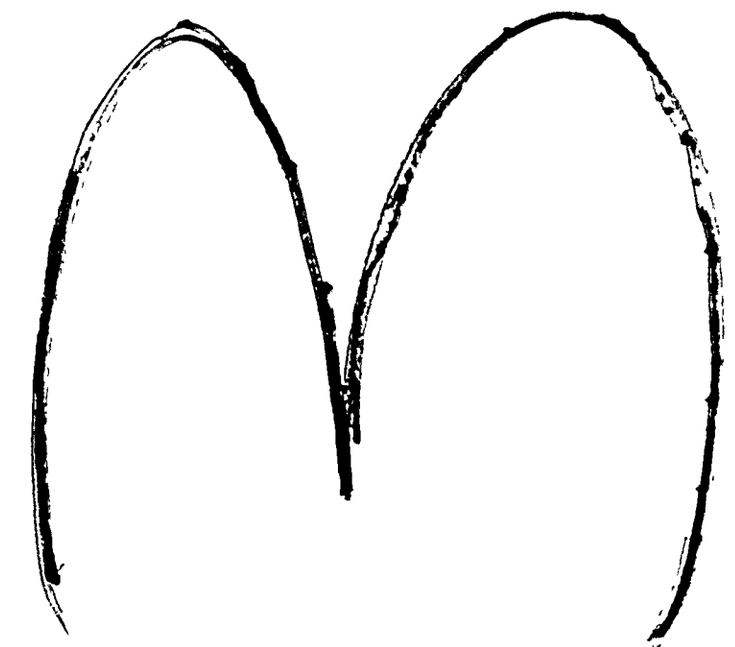
to his ii gestimate work

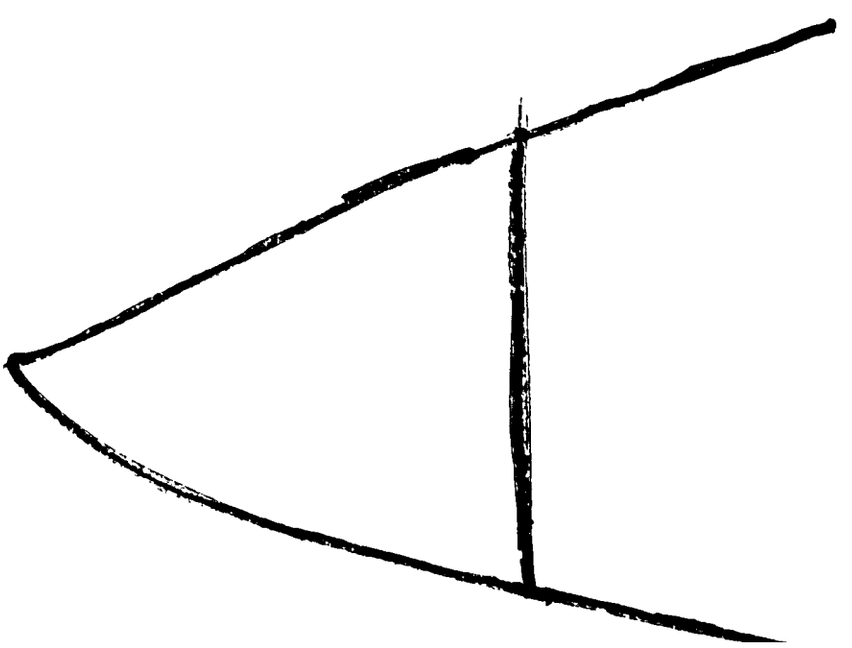
Statement shewing the Several Books maintained in the Municipal office. 16

1	Octroi Registers with receipts
2	Do Remittance Book
3	Miscellaneous Register with Remittance book
4	Sheep and goat Register with Remittance book.
5	Market rent Register.
6	Do Remittance book.
7	Cash Book
8	Municipal Fund Register book
9	Work Register.
10	Acquittance roll
11	Register of Plants and Tools.
12	Do — rewards for snakes &c.
13	Do — Municipal Lanterns.
14	Measurement Books.
15	Kathai.
16	Keirdi
17	Balance statement
18	Kummy and Jasty petty
19	Pound Register
20	Pound Remittance Book
21	Register of Lands Trees &c.

[illegible]







III

Statement shewing the actuals of 1891-92 compared with the actuals of 1890-91

Heads	Actuals for 15 months ending 30th June	Actuals 12 months ending 30 March	12 months ending 30	Difference			Less		
I Octroi									
Class II Sheep, Goats and Bullocks	488 4 -	390	192 13 -	197 12			-	-	-
" VII Cloth	1893 2 6	1515 - 5	2123 .	-	-	-	608	-	2
" II Tax on houses, buildings & land	2744 11 -	195 8 0	1219 11 7	732	3	3	-	-	-
" VII Other Taxes, Mohatarfa									
(a) Shop tax	167 5 6	1340 4	703 - -	637	4				
(b) Loom tax	101 - -	100 2	63 8 -	37	4	1	-	-	-
(c) Oil mill tax	38 -	30 1 1	32 - -	-	-	-	1	8	
(d) Cart tax	171 8 -	137 3	114 -	2	11	2	-	-	-
VIII Rents from markets	130 8 -	114 6	118	-	-	-	4	1	
X Miscellaneous				-	-	-	-	-	-
(a) Sale of Houses and Lands	207 9	165 1	255 - 6	-	-	-	89	3	1
(d) Pounds	561 3 6	44	515 - 4	-	-	-	66	-	9
(g) Sale of manure	361 - -	288 1	97 - -	191	12	10	-	-	-
(i) Sale of grass	5 9 -	4	3 2	-	11	2	-	-	-
(k) Amaroji	- 8 -	.	2 7	-	-		2	-	7
(l) Notice and warrant fees	3 4 -	2 9	- - -	2	9	7	-	-	
(m) Contributions	303 - -	151 - -	151 - -	-	-	-	-	-	
(n) other miscellaneous items	93 11 2	74	-	67	14	4	-	-	
Unexpended balance credited to Treasury	29 2 -	23 8 -	362 8 3	-			339	-	3
Total	11231 3	810 2 10	732 14 3	1890	14	2	11		

19

Read:—

Letter from the Comptroller dated 30 November 1892 No 2820 submitting the report of the accountant deputed from the Comptroller's office on the results of the audit of the accounts of the Jaunkeer Municipality for the 15 months of the year 1891-92 ending 30 June 1892

SECTION
FILE No.
SERIAL No.

R/1698

No 14227-8
L.R. 234.92.

Order thereon

Rs -As

A Sum of Rs 493-9-10 collected during June 1892 under "Mohatarfa" and remitted to the Treasury in the following month is stated to have been brought in the accounts of the latter month. Similarly an item of Rs 2-8-7 collected from Octroi on cloth on 30 October was remitted to the Treasury in the following month and brought in the account current for November 1891.

Government observe that the practice of delaying remittance of moneys collected to the Treasury for

For Secretary
Financial
23/2/93
24/2/93

in Govt Proceedings

24: 1892 cls 6227-39 / 4297

remittances be made to

account at once a week. cls

it is any that the

Treasury units should correspond

so far as able with those of

Municipalities, any sums remaining

unpaid 6 th 2 out of 6 th

collections made in any

should be ~~credited~~ said to

the Tre on the last day of

that ~~any collections~~

~~also on the same day subsequent~~

~~treated as receipts of the following day.~~

Adjourned over. This was 1st

collections of one month in accounts of the following month on the ground that moneys were remitted in the very latter month is irregular & it should be discontinued at once. As effective checks should be made to the T at least once a week in the returns made up to 5th in the former and up to 6 A last day of any should be attested to the Treas the 5 day thereafter money being credited collections of the following month it is hoped, will enable the main cause between the receipts given by the Comptroller those given by the Dy Comr

all collections made in a month whether remitted to the Treasury or not must be shown in the accounts of that month and that remittances made to the Treasury as collections are made at least once a month

On 6th May, Rs 4 out of 12th collected from Cart tax was erroneously credited under "Loom Tax" and on 26th July 1891, the collections made from Shop and Cart taxes were Rs 11 and 9, but they were credited in accounts as 9 and 11 Rs respectively. Thus there was an error

Dates	Collections made under			Credited erroneously under		
	Shop Tax	Loom Tax	Cart Tax	Shop Tax	Loom Tax	Cart Tax
6th May 1891	"	"	4	"	4	"
19th July — —	2	"	"	"	"	2
26th " — —	11	"	9	13	"	7
Total	13	"	13	13	4	9
Net total made	.				— 4	+

1891 qe. Communication No. 7

19

Read:—

Letter from the Comptroller dated 30th November 1892 No 28: submitting the report of the accountant deputed from the Comptroller's office in the result of the audit of the accounts of the Jeypore Municipality for the 15 months of the year 1891 ending 30th June 1892

SUBJECT Municipal
FILE No. Leg. 1 (2) 9
SERIAL No. 1

R/1698

No 14227-8
L.R. 234.92.

Order thereon

Rec'd Rs

A Sum of Rs 493-9-10 collected during June 1892 under "Mohatarfa", remitted to the Treasury in the following month is stated to have been brought in the accounts of the latter month Similarly an item of Rs 2-8-7 collected from October 1892 to the 30th October was remitted to the Treasury in the following month and brought in the account current for November 1891.

Government observe that the practice of delaying remittances of moneys collected to the Treasury

In Council
23/2/93
24/2/93

3. Comptroller – payments of 10 Rs and upwards must be made by means of cheques crossed in the name and not in the name of the Vice President as has been done. ~~in the Treasurer Municipality during the years.~~

is reported to

4. The auditor reports that the items of Rs 180–0– 3 and Rs 30 being respectively 1/3 cost of the Dispensary charges and remunerate paid to the auditor were not included ~~taken into the account~~ in the Vice Presidents' account. ~~in the~~ as much as ~~omission is reported to the~~ to the intimation of the adjustments made in the Comptrollers office not having been communicated to him by the President. ~~to the Vice President~~ This ~~reports to~~ ~~are unsatisfactory state of things~~ in ~~the Presidents office~~ The Dy Coms is requested to take notice of this omission and to see that such omissions ~~do not occur~~ ~~carefully guarded against~~ in the future.

5. In the nominal rolls of the ~~accompanying~~ conservancy establishments -

marks of the receipts ~~were~~
obtained in token of payments
made ~~are entered across the~~
~~names~~ ~~since~~ They should in the
future be entered against and not across
their names.

The Deputy Comm^r is requested to explain why, as noticed by the auditor, ~~he has to~~ ~~notice~~ an excess payment of
Rs 14, was made on account of the
allowance of the clerk in the
District office. His attention is invited to Rs. No
~~The Dy Com^r is requested to quote the authority~~ under which
~~under which to check the excess charge~~
~~was received. It is noted that~~
the employment of a clerk on Rs 15-
per mensem was sanctioned with effect
1st July 1892. ~~and there seems to be no reason for the extra charge~~
The cost of stationery

⊕ Proc Of 10/9/92 etc to $\frac{4077-80\ 1/2}{\text{L.F } 99-92}$

purchased from November 1891
to March 1892 amounting to Rs 12-6-10
is stated
~~appears~~ to have been charged
in one Bill in March 1892.
~~This is highly objectionable~~. The
charge incurred every month
should have been drawn in the same
month. As directed in Para 198
Govt Proceedings dated 7 Nov 1892
to $\frac{6384-96}{\text{L.F } 106-92}$ all stationery should in future
be obtained from the Supt of Stationery
~~in the future~~

The auditor has given the
statement prepared
by him, shewing a sum
of Rs 29-2-4 being
unexpended balance
both on the side of
receipts and on the
side of expenditure.
Such sums should
be shewn as minus
debits against
same heads and
which they were
shewn as expende
in accordance
with the instructio
conveyed in P
27 of Govt Proc
2nd April 1890 viz

Parel 19/
Chief

To,
The Deputy Commr of Income Tax
Bombay City.

14229—37
L.T. 234-42

Memo

Copies to Presidents

of other municipalities

Byrnes

Chief Secretary

12895

(General Serial No. 30.)

1892.93

From The President of the 44 Municipalities in the Kunkur District.

To The Chief Secretary to the ~~Dewan~~ Govt. of Mysore.

SECTION Municipal

FILE No. L.S.G.

SERIAL No. 3

Dated 6th May 1893

Despatched

Received

Enclosures No. 4

General No. No. 913

Govt: order No: 14227-8 & 23rd July/93 L.S.G.234-92

Submits the explanation called for regarding the excess payment of 14 Rupees to the Municipal Clerk, & requests that sanction may be accorded to the said amount being debited to the several Municipalities proportionately, & then carried to the credit of the Kunkur Municipality from whose funds the whole amount was drawn.

M. G. C. P. Bangalore.—27-1-93.—5,000.

L.S.G.234

No: 913. 15 Tumkur District

Office of the President of Municipalities —

Dated Tumkur 6th May 1893.

To,

The Chief Secretary to the
Government of Mysore

Sir,

With reference to para 6 of Govt. Government order No: 14227-8 L. F 234-92 of the 23rd Feby 1893, regarding the excess payment of 14 Rupees to the Municipal Clerk, I have the honor to state that the Head Record keeper of this Office was drawing under due authority an allowance of Rupees 8/- per mensem for conducting the municipal work prior to the entertainment of a permanent Municipal Clerk from 1st July 1892. A sum of Rupees 24/- being the allowance for March, April, and May was actually due

due to the Clerk from 14 Villages as follows:—

	Rs	As	P
Tumkúr	10	"	"
Bellavi	"	8	"
Koratigéré	"	12	"
Gubbi	2	4	"
Tiptúr	2	"	"
Maddagiri	1	"	"
Turuvékéré	1	"	"
Sira	2	"	"
Chikkanayakanahalli	1	"	"
Huliyar	"	8	"
Pavagada	"	8	"
Kunigal	1	12	"
Huliyurdurga	"	4	"
Kadaba	"	8	"
Total	24	"	"

Instead of debiting the amount proportionately to all the Municipalities in the District as detailed above, the whole amount was drawn from the funds of the Tumkúr Municipality which had to contribute only Rupees 10/-

Hence

Hence the excess of 14 Rupees objected to. Sanction is therefore now requested to have the excess of 14 Rupees debited to the 13 Municipalities as above shewn and the same carried to the credit of the Tumkur Municipality.

I have the honor to be,

Sir,

Your most obedient Servant

R Samuel Bm

For President of the

Municipalities —.

13

SECTION

FILE No.

SERIAL No.

Read.- 12 547

Letter dated 6th May 1893 from the President of the Mtee of the Tumkur Dest dt 9/3, stating ~~with reference to~~ that the excess payment of Rs 14 refers to Govt Proceedings dated 23rd February 1893 No 14227-8 / 27231-92, ~~that a sum~~ is due to the sum of Rs 24 being the allowance due to the Record keeper for March, April, and May 1892, having been ~~was~~ paid from the municipal funds of Tumkur instead of ~~about~~ apportioning the same among the several municipalities in the District and ~~that that~~ ~~requesting~~ the ~~to~~ requesting that the excess sum of Rs 14 ~~may~~ payable by the minor Municipalities in the District may be ordered to be debited to them ~~other pas~~ in ~~credit to the~~ Order thereon

The ~~assessment~~ adjustment of the

Q Ref 2470

19428-9.

Ref 234 92 2/9/5/93

sum of Rs 14 from the Municipal funds of the several Municipalities noted in the margin in proportions specified against each and credit to the funds of the Tumkur Municipality, to which the charge was originally debited, is sanctioned.

		Rs
1	Bellave.	
2	Kortagere	12
3	Gubbi	2-4
4	Tiptur	2-0
5	Maddagere	1-0
6	Turuvekere	1-
7	Sira	2-0
8	Chickmagalur	1-0
9	Huliyar	0-8
10	Pavagada	0-8
11	Kunigal	1-12
12	Huliyardurga	0-4
13	Kadaba	0-8
	Total Rs 14	0-0

Asst P. D.
15/5. For Chief Secy

To,
The Dy Com Tumkur Dear
" Coimbatore